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NAVIGANT CONSULTING INC Form 8-K April 27, 2006

UNITED STATES SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

FORM 8-K

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

Date of report (Date of earliest event reported) April 27, 2006

Navigant Consulting, Inc.

(Exact Name of Registrant as Specified in Its Charter)

Delaware	0-28830	36-4094854
(State of Other Jurisdiction of Incorporation)	Commission File Number	(IRS Employer Identification No.)
615 Nor	th Wabash, Chicago, IL	60611
(Address of Pri	ncipal Executive Office	es) (Zip Code)
Registrant's Telephone	number, including are N/A	a code (312) 573-5600
(Former Name or Form	er Address, if Changed	Since Last Report)
Check the appropriate box below simultaneously satisfy the fill following provisions (see General Control of the Control of th	ing obligation of the :	registrant under any of the
[_] Written communications (CFR 230.425)	pursuant to Rule 425 u	nder the Securities Act (17
[_] Soliciting material pursu240.14a-12)	uant to Rule 14a-12 und	der the Exchange Act (17 CFR
[] Pre-commencement commun.	ications pursuant to	Rule 14d-2(b) under the

Exchange Act (17 CFR 240.14d-2(b))

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[_] Pre-commencement communications pursuant to Rule 13e-4(c) under the Exchange Act (17 CFR 240 13e-4(c))

Item 2.02 Results of Operations and Financial Condition

Navigant Consulting, Inc. has reported its first quarter 2006 results of operations. The Company's press release dated April 27, 2006 announcing the results for the first quarter 2006 is attached hereto as Exhibit 99.1.

The press release presented non-GAAP financial information, such as EBITDA (earnings before interest, taxes, depreciation and amortization), which is not a measure of financial performance under generally accepted accounting principles. The Company believes EBITDA is useful supplemental information for investors to evaluate financial performance. This data is also used by the Company for assessment of its operating and financial results, in addition to operating income, net income and other GAAP measures. Management believes EBITDA is a useful indicator of the Company's financial and operating performance and its ability to generate cash flows from operations that are available for taxes and capital expenditures. Investors should recognize that EBITDA might not be comparable to similarly-titled measures of other companies. This measure should be considered in addition to, and not as a substitute for or superior to, any measure of performance prepared in accordance with accounting principles generally accepted in the United States.

Item 9.01 Financial Statements and Exhibits

99.1 Press Release dated April 27, 2006.

SIGNATURES

Pursuant to the requirements of section 13 or 15 (d) of the Securities Exchange Act of 1934, the Registrant has duly caused this report to be signed on its behalf by the undersigned, thereunto duly authorized.

Navigant Consulting, Inc.

Date: April 27, 2006

By: /s/ Ben W. Perks

Name: Ben W. Perks

Title: Executive Vice President and

Chief Financial Officer